IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Migaku TAKAHASHI et al.

Serial No.: 10/509,244

Filed: September 28, 2004

PERPENDICULAR RECORDING MEDIUM, MAGNETIC RECORDER HAVING THE SAME, THE METHOD

Title:

AND APPARATUS FOR

PRODUCING THE

PERPENDICULAR RECORDING

MEDIUM

International Appl. No.: PCT/JP03/03439

International Filing Date: March 20, 2003

Attorney Docket No.: YIPO:001

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Sir:

Please direct all future correspondence and telephone inquiries regarding the abovereferenced application to the undersigned at:

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Applicants have appointed Marc A. Rossi, and the attorneys associated with Customer Number 37013, as attorneys of record. A copy of the declaration is enclosed as evidence.

Respectfully submitted,

ROSSI, KIMMS & McDOWELL LLP

03/14/05

Marc A. Rossi

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Date